



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Melissa Bohn **Phone #:** (406) 429-2251

(Signature)

(Date)

Chair, Board of Trustees: Debbie Hale

(Signature)

(Date)

County Superintendant Pamela Bevis

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Aggregate Reim/Indirects	LOCAL		Local
216	Miscellaneous State Grant	STATE	216	State
261	Vo Ed All Career & Tech Ed Programs	STATE	261	State
316	Title I - Schoolwide	FEDERAL	420	Federal
512	Miscellaneous Federal Grant thru OPI	FEDERAL	512	unknown
595	Title IV, Part B, 21st Century	FEDERAL	437	84.287
596	Title IV, Part B, 21st Century	FEDERAL	437	84.287
816	Miscellaneous Federal Grant thru OPI	FEDERAL	216	unknown
826	Vo Ed Carl Perkins Basic Grant	FEDERAL	451	84.048A

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,446.78	45,165.74	97,103.96	
02	Taxes Receivable - Real and Personal (120-149)	14,698.15	518.14	1,347.23	
03	Taxes Receivable - Protested (150-159)	2,372.41	602.06	281.32	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	27,710.23	24,274.40	2,287.77	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	209,227.57	70,560.34	101,020.28	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17,070.56	1,120.20	1,628.55	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	192,157.01	69,440.14	99,391.73	
52	TOTAL FUND BALANCE/EQUITY	192,157.01	69,440.14	99,391.73	
53	TOTAL LIABILITIES AND FUND BALANCE	209,227.57	70,560.34	101,020.28	

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		63,485.47	15,459.71	1,806.29
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)		5,063.90		
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		68,549.37	15,459.71	1,806.29
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		68,549.37	15,459.71	1,806.29
52 TOTAL FUND BALANCE/EQUITY		68,549.37	15,459.71	1,806.29
53 TOTAL LIABILITIES AND FUND BALANCE		68,549.37	15,459.71	1,806.29

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,320.47		17,637.08	2,638.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,320.47		17,637.08	2,638.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,320.47		17,637.08	2,638.26
52	TOTAL FUND BALANCE/EQUITY	3,320.47		17,637.08	2,638.26
53	TOTAL LIABILITIES AND FUND BALANCE	3,320.47		17,637.08	2,638.26

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,788.06			364.22
02	Taxes Receivable - Real and Personal (120-149)				3,310.65
03	Taxes Receivable - Protested (150-159)				624.65
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				6,200.90
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	15,788.06			10,500.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				3,935.30
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,788.06			6,565.12
52	TOTAL FUND BALANCE/EQUITY	15,788.06			6,565.12
53	TOTAL LIABILITIES AND FUND BALANCE	15,788.06			10,500.42

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			49,655.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			49,655.28	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			49,655.28	
52	TOTAL FUND BALANCE/EQUITY			49,655.28	
53	TOTAL LIABILITIES AND FUND BALANCE			49,655.28	

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,349.97	75,659.64		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	22,349.97	75,659.64		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	22,349.97	75,659.64		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	22,349.97	75,659.64		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,349.97	75,659.64		



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	247,513.50	214,949.04
1510	Interest Earnings	59.46	60.74
1960	Services Provided Other Local Governmental Units	160.00	0.00
3110	Direct State Aid	444,588.79	456,352.04
3111	Quality Educator	31,819.32	33,527.01
3112	At Risk Student	6,423.58	6,253.88
3113	Indian Education For All	1,958.40	1,920.96
3115	State Spec Ed Allowable Cost Pymt to Districts	13,854.75	13,154.40
3116	Data For Achievement	1,440.00	1,840.00
3118	Natural Resource Development	3,168.21	5,123.28
3120	State Guaranteed Tax Base Aid	142,897.12	93,039.20
3444	State School Block Grant	102,365.21	102,365.21
3446	SB96 Block Grant Reimbursement	9,456.75	0.00
3447	SB96 Combined Block Grant Reimbursement	2,789.32	0.00
3460	Montana Oil and Gas Tax	10,718.39	11,328.47
4800	Federal Revenue in Lieu of Taxes	3,104.27	0.00
6100	Material Prior Period Revenue Adjustments	14,814.57	7,432.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,037,131.64	947,347.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	389,724.66	437,477.64	
			2XX Personal Services - Employee Benefits	1,921.30	5,574.34	
			4XX Purchased Property Services	400.00	5,229.26	
			5XX Other Purchased Services	7,533.52	1,445.68	
			6XX Supplies and Materials	22,947.69	52,591.54	
			810 Dues and Fees	8,191.39	13,549.59	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	8,460.61	14,307.36	
			2XX Personal Services - Employee Benefits	668.62	252.72	
			5XX Other Purchased Services	191.00	0.00	
			6XX Supplies and Materials	2,090.43	7,251.91	
			810 Dues and Fees	1,389.71	0.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	73,634.84	52,618.13	
			2XX Personal Services - Employee Benefits	1,884.46	282.70	

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	7,150.00	7,550.00
			4XX Purchased Property Services	88.73	46.84
			5XX Other Purchased Services	17,565.21	14,442.31
			6XX Supplies and Materials	235.48	228.58
			810 Dues and Fees	8,334.46	9,043.14
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	22,797.42	16,704.12
			2XX Personal Services - Employee Benefits	124.85	82.59
			6XX Supplies and Materials	2,941.65	1,627.05
			810 Dues and Fees	910.40	15.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	28,262.23	30,510.74
			2XX Personal Services - Employee Benefits	120.90	156.07
			5XX Other Purchased Services	1,351.96	4,820.16
			6XX Supplies and Materials	1,022.53	5,216.27
			810 Dues and Fees	4,998.75	3,259.67
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	82,797.64	63,049.47
			2XX Personal Services - Employee Benefits	3,929.82	3,456.95
			3XX Purchased Professional and Technical Services	4,038.72	7,571.23
			4XX Purchased Property Services	55,762.17	32,866.62
			5XX Other Purchased Services	2,647.75	1,832.58
			6XX Supplies and Materials	34,202.27	40,173.47
			7XX Property and Equipment Acquisition	0.00	1,623.44
			810 Dues and Fees	3,178.31	2,274.78
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	85.08	36.82
			2XX Personal Services - Employee Benefits	5.93	0.77
			4XX Purchased Property Services	77.52	407.25
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	19,869.17	27,480.18
			2XX Personal Services - Employee Benefits	83.91	140.16
			6XX Supplies and Materials	0.00	656.78
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	9,276.15	10,643.17
			2XX Personal Services - Employee Benefits	161.27	135.65
			5XX Other Purchased Services	3,873.91	4,063.20
			6XX Supplies and Materials	3,849.41	769.41
			810 Dues and Fees	4,558.36	727.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	28,786.29	31,376.51
			2XX	Personal Services - Employee Benefits	725.41	942.20
			4XX	Purchased Property Services	3,812.22	2,151.95
			5XX	Other Purchased Services	2,485.45	2,025.08
			6XX	Supplies and Materials	5,612.00	2,828.25
			810	Dues and Fees	9,485.46	9,814.95
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	46,754.88	46,908.06
			2XX	Personal Services - Employee Benefits	729.40	2,824.49
			4XX	Purchased Property Services	789.00	0.00
			5XX	Other Purchased Services	662.35	323.97
			6XX	Supplies and Materials	742.94	3,518.53
			810	Dues and Fees	165.00	155.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				944,090.59	985,061.33	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					248,604.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					947,347.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					985,061.33	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	18,733.49	(4b)	-18,733.49
					-18,733.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					192,157.01	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	90,655.34	6,783.24
	1900 Other Revenue from Local Sources	2,333.25	0.00
	1945 Fees - Users/Resale of Supplies	840.00	0.00
	2220 County On-Schedule Trans Reimb	0.00	35,011.31
	3210 State On-Schedule Trans Reimb	37,691.78	42,579.98
	3444 State School Block Grant	3,080.84	3,080.84
	3445 State Combined Fund School Block Grant	10,428.11	0.00
	3446 SB96 Block Grant Reimbursement	1,293.42	0.00
	3460 Montana Oil and Gas Tax	1,107.72	3,698.02
	6100 Material Prior Period Revenue Adjustments	21,893.00	969.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		169,323.46	92,122.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	7,700.03	3,790.64
			2XX	Personal Services - Employee Benefits	32.66	20.15
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	1,570.52	1,675.51
			2XX	Personal Services - Employee Benefits	6.71	8.59
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	4,434.01	0.00
			6XX	Supplies and Materials	18,267.13	14.98
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	41,429.90	62,971.50
			2XX	Personal Services - Employee Benefits	2,054.96	3,534.16
			4XX	Purchased Property Services	6,001.77	14,388.94
			5XX	Other Purchased Services	24,015.96	16,876.12
			6XX	Supplies and Materials	0.00	9,707.18
			810	Dues and Fees	2,111.58	959.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				107,625.23	113,947.41	



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	91,265.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,122.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,947.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,440.14	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	17,472.33	17,611.17
	1900 Other Revenue from Local Sources	0.00	4,500.00
	3460 Montana Oil and Gas Tax	1,270.99	860.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,743.32	22,971.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	74,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	74,000.00	

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			150,419.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			22,971.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			74,000.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			99,391.73 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	8,319.95	11,090.50
	1900 Other Revenue from Local Sources	46.69	0.00
	4100 Federal Miscellaneous Grants - Direct from Feds	6,000.00	0.00
	4550 Federal Child Nutrition	57,976.56	55,489.27
	4552 Fresh Fruit And Vegetable	2,150.26	2,231.50
	6100 Material Prior Period Revenue Adjustments	3,170.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77,663.61	68,811.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	1,225.73
			2XX Personal Services - Employee Benefits	0.00	6.15
		31XX Food Services			
			1XX Personal Services - Salaries	4,082.70	1,631.18
			2XX Personal Services - Employee Benefits	75.55	68.47
			4XX Purchased Property Services	155.00	0.00
			5XX Other Purchased Services	212.75	988.35
			6XX Supplies and Materials	74,058.00	64,530.42
			810 Dues and Fees	665.00	1,660.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				79,249.00	70,110.90

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					1,299.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,811.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,110.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	1,005.06
	2240 County Retirement Distribution	111,586.00	114,128.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		111,586.00	115,133.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	56,895.97	64,435.03	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	667.01	2,006.42	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	13,374.31	8,423.19	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,156.75	2,446.75	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,335.24	4,992.59	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	10,365.95	9,213.20	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,490.01	9,204.21	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,841.41	3,649.79	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	20.14	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,015.08	974.80	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,904.79	2,923.79	
	910	Food Services				
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	194.28	
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,189.55	6,805.52	



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>107,236.07</u>	<u>115,289.71</u>
--	-------------------	-------------------

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					68,705.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,133.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					115,289.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					68,549.37	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
102	Aggregate Reim/Indirects	
	1900 Other Revenue from Local Sources	6,624.79
261	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	2,198.00
316	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	53,715.00
596	Title IV, Part B, 21st Century	
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	2,924.00
826	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,344.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,805.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
216	Miscellaneous State Grant				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		612.90
			216 Subtotal		612.90
316	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		45,481.87
			2XX Personal Services - Employee Benefits		8,233.13
			316 Subtotal		53,715.00
512	Miscellaneous Federal Grant thru OPI				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			6XX Supplies and Materials		3,064.88
			512 Subtotal		3,064.88
595	Title IV, Part B, 21st Century				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX	Instruction		
			6XX Supplies and Materials		1,088.00
			595 Subtotal		1,088.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
596	Title IV, Part B, 21st Century				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX	Instruction		
			6XX Supplies and Materials		1,836.00
			596 Subtotal		1,836.00
826	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		130.00
			6XX Supplies and Materials		1,405.99
			826 Subtotal		1,535.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					61,852.77

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					10,506.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					66,805.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,852.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,459.71	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Aggregate Reim/Indirects	6,624.79	0.00	6,624.79
216 Miscellaneous State Grant	0.00	612.90	-612.90
261 Vo Ed All Career & Tech Ed Programs	2,198.00	0.00	2,198.00
316 Title I - Schoolwide	53,715.00	53,715.00	0.00
512 Miscellaneous Federal Grant thru OPI	0.00	3,064.88	-3,064.88
595 Title IV, Part B, 21st Century	0.00	1,088.00	-1,088.00
596 Title IV, Part B, 21st Century	2,924.00	1,836.00	1,088.00
826 Vo Ed Carl Perkins Basic Grant	1,344.00	1,535.99	-191.99
Total	66,805.79	61,852.77	4,953.02



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	750.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>750.00</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	256.00
			2XX Personal Services - Employee Benefits	0.00	1.60
			6XX Supplies and Materials	832.87	161.75
			810 Dues and Fees	0.00	75.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>832.87</u>	<u>494.35</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						2,300.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						494.35	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,806.29	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1982 Summer Session - Driver's Education Fees	1,700.00	0.00
	3260 State Driver's Education Reimbursement	974.97	1,866.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,674.97	1,866.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,363.10	2,541.58
			2XX	Personal Services - Employee Benefits	166.41	157.40
			4XX	Purchased Property Services	672.58	42.50
			6XX	Supplies and Materials	30.00	48.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,232.09	2,789.98	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			4,243.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			1,866.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			2,789.98 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			3,320.47 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	1,687.00
	1910 Rentals	11,250.00	10,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,250.00	12,487.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	100.00
			4XX	Purchased Property Services	9,005.55	9,390.95
			6XX	Supplies and Materials	431.20	115.00
			8XX	Other Expenditures	841.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,277.75	9,605.95	

Schedule Of Changes Worksheet			Fund Code 20
Beginning Fund Balance			14,756.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			12,487.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			9,605.95 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			17,637.08 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1920 Contributions/Donations from Private Sources	1,000.00	0.00
	3281 State Technology Aid	999.01	990.59
	3290 State - Other State Grants	4,002.00	0.00
	3445 State Combined Fund School Block Grant	0.00	10,428.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,001.01	11,418.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		0.00	980.41
		6XX Supplies and Materials		0.00	5,535.61
		7XX Property and Equipment Acquisition		2,453.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,453.31	6,516.02

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					10,885.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,418.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,516.02 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,788.06 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2015 Value	2016 Value
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	100.00

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					100.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	65,277.03	48,256.62
	3120 State Guaranteed Tax Base Aid	4,446.59	3,340.57
	3460 Montana Oil and Gas Tax	2,822.47	1,911.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72,546.09	53,508.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	50,000.00	55,000.00
			850	Interest on Debt	8,868.75	6,181.25
			860	Agent Fees/Issuance Costs	175.00	175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				59,043.75	61,356.25	

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					14,412.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,508.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,356.25 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,565.12 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	55,075.80	54,192.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,075.80</u>	<u>54,192.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	42,617.47	50,141.26
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	222.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>42,617.47</u>	<u>50,363.82</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	45,826.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,192.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,363.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	49,655.28	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	5,000.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	433,150.90	472,392.72
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,359.02	2,756.03
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	0.00	38,657.51
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,154.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,154.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,384.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,942.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,277.12
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,480.18	0.00	0.00	0.00	0.00
280	1XXX	2XX	140.16	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	656.78	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			28,277.12	0.00	0.00	0.00	0.00

28,277.12

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,500.00	0.00	0.00	0.00	4,500.00
Land Improvements	29,199.00	0.00	0.00	0.00	29,199.00
Buildings	2,079,536.00	0.00	0.00	0.00	2,079,536.00
Machinery and Equipment	360,944.68	0.00	64,000.00	0.00	424,944.68
Totals at Historical Cost	2,474,179.68	0.00	64,000.00	0.00	2,538,179.68
Depreciation					
Improvement Accum	12,875.15	1,459.95	0.00	0.00	14,335.10
Building Accum	966,434.58	52,382.02	0.00	0.00	1,018,816.60
Machinery and Equipment Accum	181,575.30	-12,562.50	40,491.56	0.00	209,504.36
Total Accumulated Depreciation	1,160,885.03	41,279.47	40,491.56	0.00	1,242,656.06
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,313,294.65	-41,279.47	23,508.44	0.00	1,295,523.62

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	0.00	0.00	9,326.31
General Administration (23XX)	0.00	0.00	2,572.20
Operations and Maintenance (26XX)	0.00	0.00	34,705.28
Transportation (27XX)	0.00	0.00	23,283.75
Food Service (31XX)	0.00	0.00	1,774.33
Unallocated	0.00	0.00	17,621.16
Total Depreciation for FY2016	0.00	0.00	89,283.03

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	43,724.00	5,492.00	0.00	0.00	49,216.00	0.00	49,216.00
Loans Payable	13,368.63	0.00	0.00	13,368.63	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	57,092.63	5,492.00	0.00	13,368.63	49,216.00	0.00	49,216.00
Bond(s)							
05/07/1997	115,000.00	0.00	55,000.00	0.00	60,000.00	60,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	115,000.00	0.00	55,000.00	0.00	60,000.00	60,000.00	0.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0642-50055465

35 Petroleum County

0642 Winnett K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	45,144.60	137,844.98	0.00	182,989.58
Net Pension - TRS	545,069.00	62,248.00	0.00	607,317.00